



SCIENCE  
BASED  
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

# WHAT IS THE FOREST, LAND AND AGRICULTURE GUIDANCE?

The Forest, Land and Agriculture [FLAG] Science Based Target Setting Guidance is the world's first standard for companies in land-intensive sectors to set science-based targets (SBTs) that include land-based emissions reductions and removals. The SBTi FLAG Guidance offers a common, robust, science-based understanding on how much and how quickly a company needs to cut its land-related emissions in line with the Paris Agreement's goal to keep global warming to 1.5°C.

## WHY IS THE FOREST, LAND AND AGRICULTURE SCIENCE BASED TARGET SETTING GUIDANCE NEEDED?

The impacts of climate change are increasingly devastating, and the forest, land and agriculture sector is one of the most affected – and this sector is also a significant source of emissions. It represents nearly a quarter of global greenhouse gas (GHG) emissions, the largest emitting sector after energy.

Over 410 companies with land-intensive operations have committed or set emissions reduction targets through the Science Based Targets initiative (SBTi) and almost half are publicly reporting their GHG emissions. However, few account for land-based emissions in their targets or disclosures, due to the lack of available guidance and methods - until now.

To keep 1.5°C within reach, tackle food crisis risks and enable the transformation to a global net-zero future, cutting land related emissions is paramount.

Partner organizations



United Nations  
Global Compact



WORLD  
RESOURCES  
INSTITUTE



In collaboration with

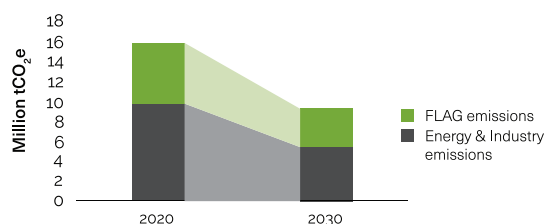




## WHAT DO COMPANIES WITH FOREST, LAND AND AGRICULTURE EMISSIONS COMMIT TO?

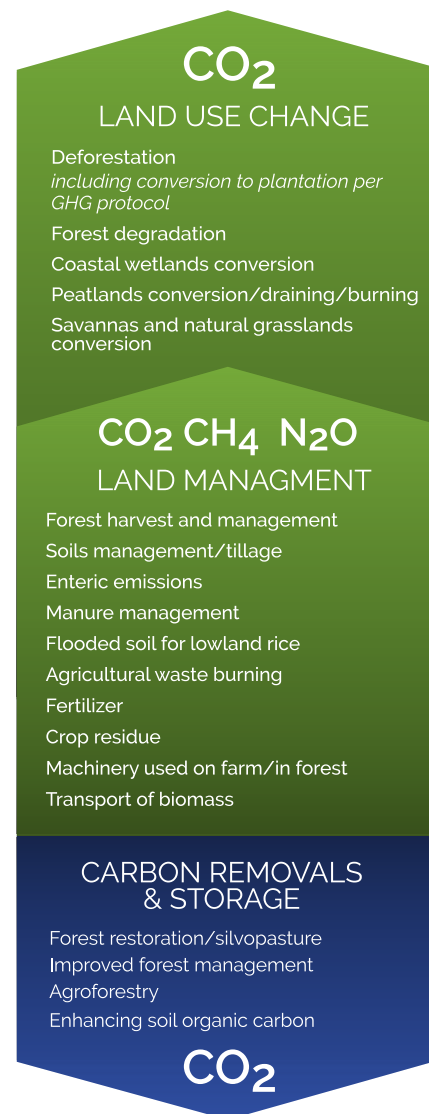
- 1 **Set a near-term FLAG science-based target** and align the company's emission reduction targets over the next 5-10 years with long term pathways to limiting warming to 1.5°C.
- 2 **Increase land removals** in near-term FLAG science-based targets, including things like improving forest management practices and enhancing soil carbon sequestration on working lands.
- 3 **Submit a no-deforestation commitment** with a target date no later than 2025, with a recommended cutoff year of 2020. In line with the Accountability Framework initiative (AFi).
- 4 **Set science-based targets for fossil emissions.** Businesses with land-based emissions are required to set FLAG science-based targets AND energy/industry science-based targets (for non-land based emissions), since all companies produce fossil emissions.

FLAG SBTs ARE SEPARATE FROM ENERGY/INDUSTRY (NON-FLAG) SBTs

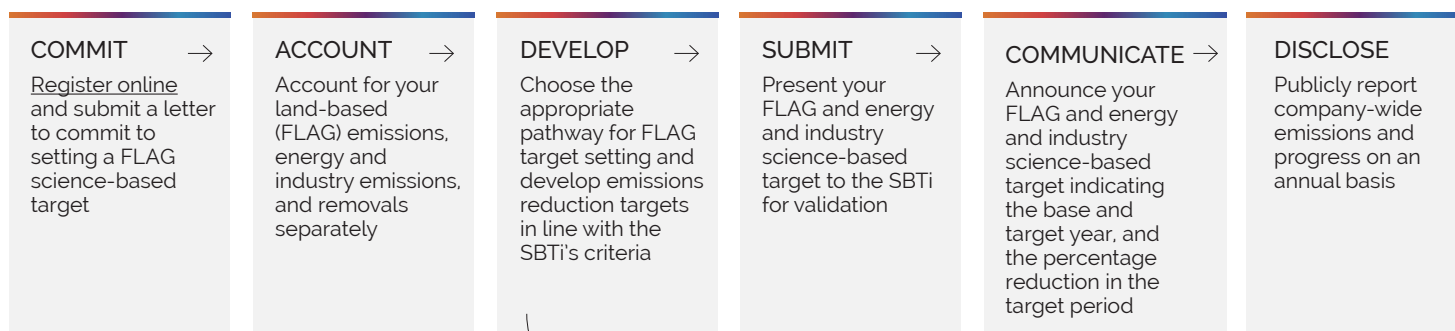


\*FLAG abatement cannot be used to meet energy/industry abatement targets

- 5 **Set a long-term net-zero science-based target.** Food and agriculture companies setting long-term targets will reduce at least 72% of emissions by no later than 2050.<sup>2</sup>



## STEPS TO SET A FLAG SCIENCE-BASED TARGET



Use the FLAG **Sector** pathway to calculate targets for diversified FLAG emissions or the FLAG regional **Commodity** pathway for commodity specific emissions

## COMMIT TO SET FLAG SCIENCE-BASED TARGETS NOW!

The next few years are critical in the fight against climate change. Companies in the food, agriculture and forest sectors have the potential to cut emissions and enhance sinks at the pace required to keep the 1.5°C goal within reach. The SBTi FLAG Guidance provides companies an opportunity to translate their land-use practices into sustainable climate terms. We encourage companies to take the lead and step up climate action efforts by setting SBTi FLAG targets.